

## ABSTRACT

An object of the present invention is to increase a capability to determine bills determined as unidentified to improve a truth determination capability. A sheet handling apparatus of the present invention comprises: a detector that detects a characteristic of a sheet transported by a transport module; an amplifier that amplifies a signal obtained from the detector; an A/D converter that converts an analog signal amplified in the amplifier to a digital signal; determining means that determine the truth of the sheet by use of a signal having been produced as a result of A/D conversion by the A/D converter; and a control part that changes signal read accuracy of the detector. If a sheet is determined as unidentified in the determining means, the control part changes an amplification factor or resolution of the detector so that a capability to determine the sheet is higher, and the truth determination of the sheet is performed again.